ID: CCA_2011022310344637 Number: **201113027** Release Date: 4/1/2011

Office:

UILC: 6231.07-00

From:

Sent: Wednesday, February 23, 2011 10:34:51 AM

To: Cc:

Subject: RE: Quick question

Under Treas. Reg. 301.6231(a)(7)-1(l)(iii) the dissolution of the TMP terminated its status as TMP for the tax year.